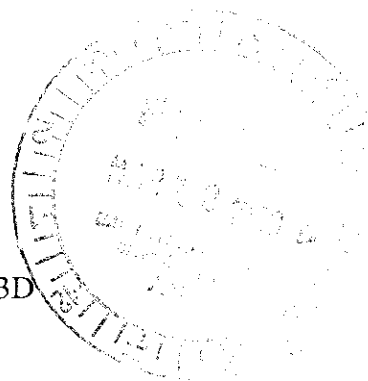


UNITED STATES BANKRUPTCY COURT  
MIDDLE DISTRICT OF NORTH CAROLINA



In Re: Andre L. Talley

Motion and Order

Debtor(s)

No: B 98-81317 C-13D

The undersigned Standing Trustee respectfully moves the Court for an order as follows:

The New York State Department of Taxation and Finance ("NYS") filed a proof of claim in this case in the amount of \$121,714.60. The claim was filed as secured-\$64,366.79, priority-\$45,697.81, and general unsecured-\$11,650.00. On motion of the Standing Trustee, the claim was allowed as an unsecured priority claim in the amount of \$45,697.81 and a general unsecured claim in the amount of \$76,016.79. NYS has amended its claim and reflected a secured claim in the amount of \$64,366.79. The claim is for tax, interest and penalty for 1989 income taxes. Internal Revenue Service has filed a lien on property and has been allowed as secured in the amount of \$259,881.13. NYS has not reflected any lien filed in Durham County, North Carolina on real property or levy on personal property of the Debtor. The claim is not entitled to secured status and is not entitled to priority status under §507; therefore, the claim of NYS is a general unsecured claim.

The Standing Trustee respectfully recommends to the Court that an Order be entered allowing the claim of NYS as a general unsecured claim in the amount of \$64,366.79.

Date: March 8, 1999  
bg

*Richard M. Hutson II*

Richard M. Hutson, II, Standing Trustee

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PARTIES IN INTEREST: See Page 2

ENTERED

MAR 15 1999

ORDER

Upon motion of the Standing Trustee and for good cause shown, it is

U.S. Bankruptcy Court  
Greensboro, NC  
CPH

ORDERED that the relief as requested and recommended by the Standing Trustee is hereby granted effective on the first day after the expiration of thirty (30) days after the "ENTERED" date of this order; however, if within said first thirty (30) days written objections are filed with this Court and copies served upon the parties in interest, the effective date of this order will be pursuant to further orders of the Court at the hearing on objections; and, it is further

ORDERED that if objections by a party in interest to the granting of the above relief are filed within the thirty (30) day period, a hearing will be held on the objections on the 13th day of May, 1999, at 10:00 a.m., in the Courtroom First Floor, Peoples Security Building, 300 West Morgan Street, Durham, NC; and it is further

ORDERED that the Clerk mail a copy of this motion and order to each of the parties in interest.

Date: MAR 15 1999

JAMES B. NOBLE, JR.

U.S. Bankruptcy Judge

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